IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.284 OF 2006

The Commissioner of Service Tax...Appellant

Versus

M/s. Intra-Trade Private Ltd.....Respondent

Mr.G.Hariharan with Mr. H.P. Chaturvedi, for the Appellant.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED : 11TH OCTOBER 2007

P.C.

. Respondents had collected service tax, but subsequently credited the same to the account of the persons from whom it was collected. This fact is not in dispute. The Deputy Commissioner sanctioned relief claimed in the sum of Rs.1,34,863/- in respect of service tax on the ground that there was no unjust enrichment and the show cause notice issued was dropped. In the Appeal preferred before the Tribunal, the Tribunal found no reason to interfere with the impugned order of the Commissioner and also rejected the Appeal by the Revenue. Considering the finding of fact that credit had been given to the persons from whom the service tax had been collected the question of law as framed would not arise and consequently the present appeal is dismissed.

(J.P. DEVADHAR, J.) (**F.I. REBELLO**, J)